



FY 2005 Property Tax INFORMATION

City of Boston Fiscal Year 2005 Third Quarter Tax Bill

Residential & Personal Exemptions

Every taxpayer in the City of Boston who owns residential property and occupies the property as their principal residence on January 1, 2004, may be eligible for the **residential exemption** in Fiscal Year 2005. Taxpayers who qualify in Fiscal Year 2005 can save over \$1,200 on their tax bill.

For the purpose of this exemption, the principal residence is the address from which your Massachusetts income tax return is filed. Your Social Security Number is required to verify eligibility. This information will be kept confidential and be used solely to confirm a 2003 personal income tax filing from your address with the Commonwealth of Massachusetts Department of Revenue.

New owners who purchased their property after January 1, 2005, will have a residential exemption application mailed to them in September of 2005 to provide them with the opportunity to apply for the next fiscal year.

Personal exemptions are available to qualified homeowners who are: elderly, blind, surviving spouses, minor children of deceased parents, or veterans with service-connected disabilities. Each exemption has certain eligibility requirements (e.g., age, income restrictions). You may not receive more than one personal exemption. However, if you qualify for two or more exemptions, you will receive the exemption that saves you the most money. Information about personal exemptions and their specific requirements is available on line at www.cityofboston.gov/trac. From that page, go to *Residential Exemption, Personal Exemption* or *Frequently Asked Questions*.

How to Obtain Residential & Personal Exemption Applications

Call the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287 to request an application, or obtain an application online at www.cityofboston.gov/trac. Go to *Forms* on the menu. Return your completed application with the required documentation to: Assessing Department, Room 301, City Hall, Boston, MA 02201.

Important Facts About FY 2005 Tax Bills

■ The new Fiscal Year 2005 assessment and tax rate appears on your 3rd quarter tax bill. The abatement application filing deadline is **Tuesday, February 1, 2005**. Fiscal Year 2005 3rd quarter Taxes are due **Tuesday, February 1, 2005**.

■ Your 4th quarter tax bill will be issued in late March 2005. Taxes are due **Monday, May 2, 2005**.

■ The Residential exemption filing deadline is **Wednesday, March 30, 2005**.

■ The Personal exemption filing deadline is **Wednesday, March 30, 2005**.

■ Applicants for residential and personal exemptions must provide their Social Security Number on the application. This information will be kept confidential by the Assessing Department and used solely to confirm residency.

■ If you have a mortgage with a tax escrow account, forward your bill to the bank or mortgage company to ensure timely payment of taxes.

■ For real estate and personal property tax amounts and payments from prior years, call the Collector's office at (617) 635-4131 or 4132.

THIS IS AN IMPORTANT NOTICE. PLEASE HAVE IT TRANSLATED.

Questa é una notizia molto importante. Per piacere falla tradurre.
Este es un aviso importante. Sirvase mandarlo traducir.
C'est important. Veuillez faire traduire.

ĐÂY LÀ MỘT BẢN THÔNG CÁO QUAN TRỌNG.
XIN VUI LÒNG CHO DỊCH LẠI THÔNG CÁO NÀY.

Este é um aviso importante. Por favor mande traduzi-lo.
Es é un avizu importanti. Di favor, manda traduzil.
Se yon anons ki enpòtan anpil. Sou Ple, fè tradwi li pou w.
Σπουδαι Πληροφορεια – Παρακαλω να το μεταφρασετε.

Taxpayer Referral & Assistance Center (TRAC)

(617)635-4287

Contact the TRAC office about:

- Property tax
- Residential exemption
- Elderly and other personal exemptions
- Duplicate tax bills
- Current motor vehicle excise tax
- Current boat excise tax
- Current tax bill balances and payments

The TRAC office is located in Room M5, mezzanine level of City Hall and is open weekdays from 9 AM - 5 PM.

Visit TRAC online at www.cityofboston.gov/trac

Thomas M. Menino, Mayor

Ronald W. Rakow, Commissioner of Assessing

FY 2005 Real Estate Tax Calendar

The City of Boston employs a quarterly tax billing system

July 1, 2004	Fiscal Year 2005 begins 1 st Quarter preliminary tax bill issued (the first of two equal amounts, estimated tax bills are based on Fiscal Year 2004 taxes)
August 2, 2004	1 st Quarter tax due
September 2004	Personal exemption renewal applications mailed Residential exemption applications mailed to new owners who purchased property in calendar year 2003
October 1, 2004	2 nd Quarter preliminary tax bill issued (the second of two equal and preliminary tax bills based on Fiscal Year 2004 taxes)
November 1, 2004	2 nd Quarter tax due
Late December	3 rd Quarter actual tax bill issued (bill reflects the actual value and tax rate for Fiscal Year 2005)
January 2005	FY 2005 Abatement filing period begins Filing period for certain personal exemptions begins (Elderly, Blind, Surviving Spouse, Disabled Veteran, etc.)
February 1, 2005	3 rd Quarter tax due FY 2005 Abatement filing period ends
March 1, 2005	Owners of taxable personal property must file Form of List Final date for charitable organizations to file the 3ABC Form
Late March 2005	Residential and certain personal exemptions must be filed within 3 months of the mailing date of the 3 rd Quarter tax bill
April 1, 2005	4 th Quarter tax bill issued
May 2, 2005	4 th Quarter tax due
June 30, 2005	Fiscal year ends

Abatement Procedure

An abatement is a reduction of a property tax based upon a review and correction of a property's assessed value. Massachusetts law provides an abatement procedure that must be followed when a taxpayer believes that their property is overassessed, disproportionately assessed, improperly classified, or exempt from taxation. As a general rule, an abatement application may be filed by the person to whom the property tax has been assessed, or to the person who became owner of the property after January 1, 2004.

Applications for abatement must be filed with the Assessing Department no later than Tuesday, February 1, 2005. The tax must be paid by February 1, 2005 even if an abatement application is pending. Application forms may be obtained on the third floor of City Hall, Monday through Friday, 9 AM-5 PM or on-line at www.cityofboston.com/trac. GO to *Forms* on the menu. State law prohibits the Assessing Department from acting on an application that is filed late.

Frequently Asked Questions

How is the "calendar year" different from the "fiscal year"?

The City of Boston operates on a "Fiscal Year" basis. Unlike the calendar year (January 1 – December 31), the fiscal year runs from July 1 to the following June 30 (e.g., Fiscal Year 2005 is from July 1, 2004 – June 30, 2005).

Where should I mail my real estate tax bill payment?

Mail your tax payment to: City of Boston Real Estate, P. O. Box 55808, Boston, MA 02205-5808.

Where do I obtain tax payment information?

For current fiscal year payments: call the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287 or access information online at www.cityofboston.gov/assessing.

For prior year tax payments: call the Collector's office at (617) 635-4131.

I'm a new owner. Why did I receive my tax bill in the former owner's name?

State law requires the Collector's office to send tax bills to the owner of record as of January 1, the assessment date. The assessment date for all FY 2005 tax bills is January 1, 2004. Ownership changes made after that date will be reflected in the next fiscal year. Contact the Assessing Department Tax Data Administration unit at (617) 635-3783 for further information.

New owners may obtain a duplicate tax bill by calling the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

I own a house and an adjacent lot. How can I consolidate my separate tax bills into one bill?

Obtain a Consolidation Request Form by calling the Taxpayer Referral & Assistance Center at (617) 635-4287 or online at www.cityofboston.gov/assessing. Go to *Forms* on the menu. Be sure to include the parcel ID numbers you wish to consolidate and their exact location.

NOTICE: Compliance With Motor Vehicle Registration Laws

You must register your vehicle in Massachusetts if you are a Massachusetts resident. The following criteria, although not exclusive, can be used by state and local agencies and the courts to determine residency. By law, you are considered a Massachusetts resident if you receive a local property tax exemption, file a state resident income tax return or receive a rental deduction, register to vote here, enroll your dependents in a local public school or pay resident tuition for them at a state college or university, receive public assistance from the state, declare that mortgaged or insured property located here is your principal residence, or obtain any employment, benefit or privilege by claiming Massachusetts residency. You may be fined up to \$1,000 per year if you illegally register in another state, or misrepresent the principal place your motor vehicle is garaged in this state. You are also subject to assessment for unpaid taxes with penalties and interest.